GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Rules, 2017 – To further amend or insert certain rules – Issued-Orders.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

GG.O.MS.No. 48 **Dated: 17-02-2020.**

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2. G.O.Ms.No.227, Revenue (C.T.-II) Department, Dated 22.6.2017.
3. G.O.Ms.No. 29 , Revenue (CT-II) Department, Dated:06-02-2020.
4. Notification No. 75/2019-Central Tax, Department of Revenue, Ministry of Finance, Government of India, Dated:26-12-2019.
5. From the Chief Commissioner of State Tax, A.P., Letter No.CCW/ GST/74/ 2015, dated:03-01-2020.

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ORDER:

The following notification will be published in an Extra-Ordinary issue of the Andhra Pradesh Gazette, Dated:18-02-2020.

NOTIFICATION

In exercise of the powers conferred by section 164 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby make the following rules further to amend the Andhra Pradesh Goods and Services Tax Rules, 2017, issued in G.O. Ms. No. 227, Revenue (CT.II) Department, Dated.22.06.2017 as subsequently amended.

1. (1) These rules may be called the Andhra Pradesh Goods and Services Tax (Ninth Amendment) Rules, 2019.

(2) Save as otherwise provided, they shall be deemed to have come into force on and from the 26th December, 2019.

AMENDMENT

1. In the Andhra Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), with effect from the 1st January, 2020, in rule 36, in sub-rule (4), for the figures and words "20 per cent.", the figures and words "10 per cent." shall be substituted.

2. In the said rules, after rule 86, the following rule shall be inserted, namely:-

"**86A. Conditions of use of amount available in electronic credit ledger.-**

1. The Chief Commissioner or an officer authorized by him in this behalf, not below the rank of an Assistant Commissioner, having reasons to believe that credit of input tax available in the electronic credit ledger has been fraudulently availed or is ineligible in as much as-

a. the credit of input tax has been availed on the strength of tax invoices or debit notes or any other document prescribed under rule 36-

i. issued by a registered person who has been found non-existent or not to be conducting any business from any place for which registration has been obtained; or
ii. without receipt of goods or services or both; or

b. the credit of input tax has been availed on the strength of tax invoices or debit notes or any other document prescribed under rule 36 in respect of any supply, the tax charged in respect of which has not been paid to the Government; or
c. the registered person availing the credit of input tax has been found non-existent or not to be conducting any business from any place for which registration has been obtained; or
d. the registered person availing any credit of input tax is not in possession of a tax invoice or debit note or any other document prescribed under rule 36, may, for reasons to be recorded in writing, not allow debit of an amount equivalent to such credit in electronic credit ledger for discharge of any liability under section 49 or for claim of any refund of any unutilised amount.

2. The Chief Commissioner, or the officer authorised by him under sub-rule (1) may, upon being satisfied that conditions for disallowing debit of electronic credit ledger as above, no longer exist, allow such debit.
3. Such restriction shall cease to have effect after the expiry of a period of one year from the date of imposing such restriction.".
4. In the said rules, with effect from the 11th January, 2020, in rule 138E, after clause (b),
the following clause shall be inserted, namely:-

"(c) being a person other than a person specified in clause (a), has not furnished the statement of outward supplies for any two months or quarters, as the case may be.".

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

D.SAMBASIVA RAO
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada).
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.
Copy to:
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S.to the Hon'ble Deputy Chief Minister (Commercial Taxes &Excise).
The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).
The Law (H) Department.
Sf/Sc.

// FORWARDED BY ORDER//

SECTION OFFICER